

To

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

DELPHI CORPORATION
Chapter 11 Bankruptcy

Claim # 11395

By JAMES PENNEY

December 5, 2007

RESPONSE to TWENTY-THIRD OMNIBUS OBJECTION

Honorable Judge Robert D. Drain,

I respond to say that Delphi Corporation's objection, to my timely filed claim, shows a lack of understanding of the entire claim. Please find attached a copy of the original claim. The claim filed lists these five separate items:

Item #1 Lost monies, still applicable.

Item #2 Reduced retirement, still applicable. (Please note that Delphi's refusal to honor their contractual agreement forced me to accept a reduced retirement, effective January 1, 2007).

Item #3 Lost security, was a major part of the reason that I had to accept the reduced retirement.

Item #4 Lost income, still applicable.

Note: Items listed above are obviously not "equity claims".

Item #5 Lost value. Delphi's objection may possibly apply to **Item #5** only. I believe that Delphi used their influence with Fidelity Investments to have the fund shares taken from me at their lowest value, thus causing me the maximum harm. This item was originally included as part of my claim, as I was unsure how court

stays, and federal investigations would affect this loss. If this court agrees with Delphi Corporation that this is an "equity claim" item, my understanding is that the court may modify my claim, reducing it by the claim amount of item five, which is \$10,326. (If this is the case, I respectfully request any information you can provide regarding which federal authority to contact regarding this loss. I believe that this loss may have been caused by fraudulent accounting practices.)

My understanding is that this modification could possibly reduce my claim to \$104,950.

Thank you for your consideration of this response. Again, a copy of the original claim and outline is attached. Supporting documents were included with the original court filing. If you require any further information, please contact me at the address below.

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